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Our File No. 9281/4589

Client No. N US01139

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Naoya Hasegawa et al.)
Serial No. To be Assigned)
Filing Date: Herewith)
For Magnetic Sensing Element Including)
Second Free Magnetic Layer
Extending Wider Than Track Width
and Method for Fabricating Same

PRELIMINARY AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application, please amend the application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 10 of this paper.